hipper will consequently receive his re

turn in either permitting rates to re main where they are and giving him increased facilities by reason of such

efficiency or when the surplus reaches

"This fund is really a shippers' fund.

Board of Conciliation.

being that the commissions shall have

make satisfactory adjustment thereof the regional commission in that district

shall serve as a board of conciliation

and in default of agreement upon the questions at issue said questions shall

be arbitrated, the said commission ap-

pointing two arbitrators, one from the railroad or railroads concerned, the

affected also naming two arbitrate

and for other permanent purposes: There shall be incorporated u

in the event that the four so selected do

of agree then the four arbitrators shall

Provision for financing equipment allo

There shall be incorporated under act of Congress the National Rail-ways Association. Preferred and com-mon stock shall be provided for, the common only nominal as qualifying shares for the trustees. There shall

provided and to pay interest and divi

dends on any obligation issued and out

by agreement of the railroads of the

Plan Receives Support.

Mr. Warfield also presented in supp

of his plan the opinions of Elihu Root John G. Milburn, Hugh L. Bond, Jr. John S. Miller, Forney Johnston, ad-visory counsel, and R. H. Inness Brown

Mr. Warfield also discussed his ass

Mr. Warfield also discussed his asso-ciation's opposition to four fundamental propositions previously presented to the Serate: Compulsory Federal incorpora-tion of railroads; provision for a new Cabinet officer to be known as the Sec-retary of Transportation; regional rail-road companies, into which present rail-

road companies shall be merged; with-holding from the Government the initia-tion and determination of rates, at the same time asking that such rates shall

provide sufficient revenues to the rail-roads. His statements follow: Compulsory Federal incorporation—

Its principal purpose scems to be the

Cabinet Officer, Secretary of Trans-portation—In addition to Federal incor-

oration it has been proposed to create

additional Cabinet member to be an

sed to be conferred upon this Cabl et official are autocratic to an exten-eyend those given by the Congress ever

to became Director-General of Rail-

literation of State commissions,

ry of Transportation.

ated railroads during Federal control

WARFIELD ASKS ROADS' INCOMES BE GUARANTEED

Profit Sharing and Old Age Insurance in Plan Given to Senate.

END U.S. RULE, HE SAYS

Creation of Corporation to

Finance Betterments of

Lines Urged.

Sprial Despatch to Tax Stx.

Washington, Jan. 31.—A comprehensive plan for the settlement of the railroad question and one that involves new features, such as profit sharing by the railroad question and one that involves new features, such as profit sharing by the railroad employees in the earnings of the companies, old age insurance for the employees and the creation of a corporation to finance additions and betterments for the employees. In default of set. ions and betterments for the roads was laid before the Senate Interstate Commerce Committee to-day by S. Davies Warfield, head of the National Association of Holders of Railroads

Mr. Warfield opposed Government ncorporation of the railroads, as well as all plans for continuance of the present form of control. He said Federal incorporation would interfere with State rights and infringe the right of appeal of railroad users to a home orcanization for redress on rates or ser-

Backed by 20,000,000.

In presenting his statement Mr. Warfield declared the plan of settlenent proposed by him was that of the association as drafted and approved committees and that it represented the voice of 20,000,000 persons who are vitally interested in the raiload problem.

plan is designed to obtain not only a fixed return on all railroad stocks to provide for expansion of the s through the capital that would be

Mr. Warfield not only opposed vigorMr. Warfield not only opposed vigorously all forms of Government ownership, but Government operation as well,
and expressed himself as opposed to the
River and east of the Mississippi River
recommendations of the railway executives for the creation of a new Cabinet

Central Freight, being the territory
the Interstate Commerce Commission.
The commission shall stablish in the
six regional districts certain operating
and south of the Illinois-Wisconsin line,
and south of the Illinoissix regional districts certain operating
and south of the Illinoissix regional districts certain operating
and south of the Illinoissix regional districts certain operating
and south of the Illinoissix regional districts certain operating
and row realroad or railroads shall attain
such a recommendation of the railway execuincluding the southern peninsula of tives for the creation of a new Cabinet office to be held by the Secretary of Transportation, who would have super-

He urged instead the maintenance of the present Interstate Commerce Com-mission regulation with enlarged powers to meet the necessities of the present situation and the continuation of the regional rate organization. He suggested that regional commissions be appointed for the existing and recognized territories and that these regional commis-sions have practically full powers, but with all matters before them subject to appeal to the Interstate Commerce Com-

Plans to Ald Labor.

creation of regional labor commis-is to be composed of two representa-es of the employees and two repre-

The Warfield plan likewise proposes

and travelling public adequate facilities

"Recognition that a fixed return each State within their respective that a fixed return each State to bear its proportion of the remarks:

"Recognition that a fixed return each State to bear its proportion of the remarks:

"If the time comes for a threatened strike because increase of wages is denied."

and the Interstate Commerce Commis Applying these fundamentals in detail the plan is presented as follows:

Six Regional Commissions.

It is proposed by act of Congress to divide the country into six regional districts corresponding to the present rate making districts. The Interstate Com-merce Commission to define definitely

Trunk Line and New England, being the territory east of a line drawn through Buffalo and Pittsburg and north of the Potomac River. (This territory might be divided into two districts.)

Southern, being the territory south of

tory north of a line drawn from St. Louis through Kansas City to the Rocky Mountains and east of a north and south line to the Canadian boundary. Southwestern, being the territory west of the Mississippi River and south of a line drawn from St. Louis through Kan-

ably situated railroads more revenue than the public will sanction or more than would represent a fair return on its property. The earnings of railroads in excess of a fixed reasonable rate of return to be applied as provided in the following section.

"A distribution under the control and purisdiction of the Interstate Commerce Commission of a percentage of the fund above provided, that railroad employees well as to the owners of railroad securities, and a division of responsibility by insurance or by such other legal methods as may be determined upon; likewise and initiative by establishing of the work has heretofore been apportant that protects the employees, and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, the employees, the shippers and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, the shippers and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, the shippers and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, the shippers and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, to operate the properties, and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, to operate the properties, and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If the employees, to operate the properties, and the people who supply the money to operate the properties. If wages are to be increased it can be done only by an increase in rates. If th centive and influstive by establishing of the work has heretofore been apportentive and influstive by establishing of the work has heretofore been apportion improvements to railroad property. The country for the commission. By establishing regional commissions, whose tablishing regional commissions, whose In rate making, and for other purposes defined in the plan.

"Continuation of rate committees cured and one close to the seat of opera-

wage differences between the railroads and their employes. In default of settlement such commissions shall appoint two arbitrators, the employees naming two, the four so selected naming the fifth, if required. Appeal may be taken to the Interstate Commerce Commission; the findings not to be compulsory unless mutually agreed beforehand. A fixed residue commerce Commission is all time-diate Commerce Commission shall immediate Commerce Commission shall remain in full effect unless, upon investigation by the Interstate Commerce Commission is a commerce Commission shall remain in full effect unless, upon investigation by the Interstate Commerce Commission in the fifth, if required in the commerce Commission is a commerce Commission in the fifth in the commerce Commission is a commerce Commission in the fifth in the commerce Commission is a commerce Commission in the fifth in the commerce Commission in the commerce Commission in the commerce Commission i mutually agreed beforehand. A fixed return being provided under the plan, expenditures for wages or other elements entering into expenditures are supervised by the commissions.

"Future issues of railroad securities supervised by the regional commissions the network of the return of the railroads, the commissions and the Interstate Commissions the rails under the plan.

the rates under the plan.

The act shall provide that such rates or freight and passengers shall be es tablished as will, as nearly as may be produce a fixed rate of reasonable re turn upon the combined property invest I ments accounts of the roads in each of the three classification territories

Rule to Govern Earnings

The earnings that will accrue to t merce Commission to define definitely the bounaries, which are now approximately as follows: able the railroads to pay their charges, and the average dividends paid by them during the test period from their rallway operations, except in a few instances in the consideration of

Southern, being the territory south of the Ohio and Potoman rivers and east of the Mississippi River.

Western Trunk Line, being the territory north of a line drawn from St. Louis through Kansas City to the Rocky Mountains and east of a north and south line to the Canadian boundary.

The fund created through excess earn line drawn from St. Louis through Kansas City to the Recky Mountains and thence south to the Mexican boundary.

Pacific-Intermountain, being the territory west of a north and south line through Denver, Col.

Each of such regional districts shall be provided with a regional (interstate commerce) commission of three members. The Interstate Commerce Commerce of the commerce of the provided with a regional company for such uses as it may determine, and 33 1-3 per cent, returned to the railroad company for such uses as it may determine, and 33 1-3 per cent, held in the fund to be devoted to the purposes the procedure to be followed by such rate committees. Rates, rules and regulations affecting the shippers shall son, or used as hereinatter provided.

mission shall have authority to designate the fund to be devoted to the purposes provided under the plan under the direction of disagreement to appoint a fifth to decide questions in dispute.

Stripping the plan of operating devalually as follows:

"A minimum rate of return on the property investment in the railroads fixed by act of Congress through rates fixed by act of Congress through rate committees. Rates, rules and the fund to be devoted to the furction and the regulations affecting the shippers shall be made until the mad rates, in the as an alternative be substituted instead

tim on its invested capital is not pos-tim on its invested capital is not pos-s ble without giving to the more favor- The advisability of retaining certain the commissions can then properly point

FUND URGED TO KEEP ON SENDING SMOKES

Officers Hope Good Work Will Not Slacken Because of the Armistice.

Party to Raise More Money for Tobacco Will Be Held Next Friday.

Letters are arriving from many army officers in France expressing the hope The act of Congress shall provide that increases in wages shall be supervised by the regional commissions, the intent that THE SUN Tobacco Fund will not discontinue its splendid work because the need for smokes may appear to be less urgent.

Lieut, W. M. Scruggs of the Supply ating revenue. Application for increases in wages shall be primarily made to the particular railroad concerned. In event of failure on the part of the railroad to Company, Fifth Regiment Marines, writes: "I wish to thank the contribu tors to THE SUN Tobbaco Fund for the tobacco given to the companies and to myself since our arrival in France in June, 1917. The first tobacco Teceived was while we were training near Ligny in August, 1917. Since that time we have received consignments from time other from among their own members to time, and I can assure you they add or taken outside thereof; the employees comfort to the men wherever they have comfort to the men wherever they happen to be."

> Seneca G. Lewis, a generous donor t the fund, has received the following let-ter from Base Hospital 70: "The tobacco which you so kindly sent to the boys over here was distributed to the patients from the front. As most of them have had no pay for several months you may be sure it was mighty welcome and the boys cannot say enough in praise of The Sun Tobacco Fund."

Smokes Help Men on Hike.

be no distribution of the earnings of this association other than as herein A leter from Ordrof Germany, dated January 8, is signed by Private Rober: W. Owens, Jr. It says: "Your donadends on any obligation issued and our standing for the purpose of financing its requirements. The association will be managed by a board of seventeen trustees, nine to be composed of the nine members of the Interstate Commerce Commission and eight to be nominated by agreement of the railroads of the tion was received the day before we left our old position at the front for Ger-many, so you can just imagine how much the smokes were appreciated. While on the hike, which lasted twelve days, these smokes were certainly most encouraging. This regiment is known as "Colorado's Own" because there are so many Colorado boys in it. But there are several fellows in the regiment too who come from that good old town York." The regiment is the 341st Field

Artiflery.

"All I can do right now." writes Corporal Joseph A. Kott of the First Air Depot to Mrs. A. Struble, a donor, "is to tell you that the boys were wonderfully encouraged when your donation of smokes reached them. Many thanks." smokes reached them. Many thanks.

Sergeant Carl F. Jackson of Company
D. 35th Infantry, writes from Saarburg. Germany, under date of January
9: 'The cigarettes sent over by THE
Sun Tobacco Fund reached their objective and were smoked and approved
by doughboys in the Army of Occupation."

Ernest C. Berns of Company H, Seventh Infantry, sends this delayed ac-knowledgment of tobacco received on the battlefield of Chateau Thierry. "I think it is about time I thanked you for your gift which I received at Chateau Thierry right in the midst of that battle. Those right in the midst of that battle. Those cigarettes sure did hit the spot then if a cigarette ever did, and all the boys were thanking The Sun Tobacco Fund for being a Johnny on the Spot. A good many reasons have kept me from writing before but even if it is late my thanks

Message From a Hospital.

home. You by your unstinted efforts have made our many hardships easier to bear and you deserve a world of credit. I can assure Tue See that I can assure THE SUN that it always will get it from the boys. I believe if you could have seen our noble boys in action your heart would have beat faster for being an American. My home ad-dress is Atlanta, Ga."

drees is Atlanta, Ga."

From Chaumont, Mess Sergeant P.
Wise of Company I, Fifty-second Pioneer
Infantry, writes: "Myself and 249 more
soldier boys wish to thank you for what you have done for our comfort. We all swear by THE SUN."

BENEFIT IS POSTPONED Evacuation Ambulance Company 75 at Hospital Centre, Beau Desert, France, writes: "Fellow Americans, Christmas The name Senator Deservation of the Bronx. opened THE SUN fund card was the first thing to strike my eyes. Of course Christmas in France is very dull compared with the good old U. S. A. but when a fellow realizes that the folks back home are thinking of him by Just such remembrances as this one it makes our Christmas much more like the real one. We certainly thank all the con-

tributors and THE SUR." The party which was planned for last night at the Pre-Catelan has been postpored for a week. Next Priday the performers who had volunteered will appear for the benefit of the smoke fund and other plans which had been an-nounced will then be carried out.

How the Fund Stands To-day. THE SUN and THE EVENING SUN \$5,000.00
Inited Cigar Stores boxes 22,007.97
Itherwise acknowledged 312,142.85
few contributions

Total
Shipped and paid for \$187.862.91
Cash balance. 1,582.60
Schulte cigar stores boxes Grand total

Mrs. M. A. Waddell, 214 West 1024 Katherine Joyeux Montrezey, 7W14 Employees of Radium Lummon Material Corporation's Application plant, 154 Alden st., Ornage, N. J.

OUTDOOR "AD" TAX PROPOSED IN BILL

Senator Carroll's Measure Sets Levy by Space.

Special Despatch to THE SEX. ALEANY, Jan. 31 .- The proposed outloor advertising tax opposed so bitterly nterests appeared again in the Senato-day in a bill introduced by Senato Daniel J. Carroll of Brooklyn. The bill similar to the Robinson bill of last year provides an annual tax paid in advance The bill bases the tax on the area of the signs. The tax for such advertising

in boroughs of cities of the first class having a population of more than 700,-000 is: First nine square feet, 60 cents a square foot; next nine feet, 90 cents next nine feet and all excess, \$1.20 In boroughs of a first class city with population of less than 700,000 and in Buffalo the tax is: First nine square fee 50 cents a square foot, next nine square feet, 75 cents; next nine square feet and all excess, \$1. The tax is less in cities of the second and third classes and in towns and villages.

The tax for advertising in subway, ele-

vated and surface railway structure vated and surface railway structures in New York city boroughs is fixed at \$1 a square foot. For areas in excess of twenty square feet the tax would be doubled and in excess of forty square

Gov. Smith in Buffalo To-day. Special Bespatch to The Sev.

ALBANY, Jan. 21 .- Gov. Smith wi have his first upstate "Governor's Day" in the Buffalo City Hall to-morrow. He started for Birtala this afternoon aroun-panied by Mrs. Smith and their two daugnters and George R. Van Namee Capt Leo P. Daly, who writes from secretary to the Governor, and Mrs. Van Base Hospital 9, says: "Each of your Namee, Other Governor's days are smokes was a gentle reminder that we planned in other large upstate cities.

are not forgotten by the folks back URGES LIBERTY HERE AS RUM DOOM NEARS Senator Dunnigan Proposes

Separate State for N. Y. City.

Special Despatch to THE SEN. omprising New York city would become the forty-ninth State of the Union, to be known as the "State of Liberty," under the provisions of a bill introduced in First Class Sergeant B. H. Penrose of the Senate to-day by Senator John J.

The name Senator Dunnigan would Eve when your box of cigarettes was give to the new State and recent threats; that New York would secede from the State at large if prohibition was forced upon the city led some gossipers about the Capitol to the belief that Senator Dunnigan was trying a sly joke on Re-nublican members of the Legislature The proposal if adopted would cut off 75 per cent, of the State revenues now paid by New York city.

The bill proposing the creation of the new State would submit the question to the voters at the next general election. If the proposal be adopted the bill directs the Governor to transmit the action of the voters to the Senators and Representatives from New York, who would be asked "to use their best endeavors to obtain the consent of Congrees to the admission of the proposed State into the Union.

STATE APPROPRIATIONS CUT.

1918 Deficiency Expenditures Are Reduced by Half.

Special Despatch to The See ALBANY, Jan. 31.-Deficiency appr oriations were cut in half by the Legislative finance committees when Senator Henry M. Sage and Assemblyman H. 12. Machold introduced to-day the annual bill carrying appropriations of deficiency bill carrying appropriations of \$1.534,221.85.
The total in last year's deficiency bill

was \$3.044 189.87. The bill carries \$5,000 for Cornell Iniversity, \$131,383.61 for penal institu-ions, \$1,223,449.90 for curative instituone and \$171,388.34 for charitable in-

stitutions.
The cuts were the result of general lowering of supply costs

A FRIEND

in the kitchen. To avoid waste. To make tasteless dishes appetizing. To make warmed-overs absolutely enjoyable. To give cooking a delicious flavor. Use

LEA&PERRINS

It's a daily assistant.

Armenian and Syrian Relief

TO SAVE LIVES FOUR HUNDRED THOUSAND ARMENIAN AND SYRIAN CHILDREN, SILK, WOOLEN AND COT-ION TRADES HAVE UNITED IN DRIVE THIS AVEER. ASK YOUR LIBERAL CONTRIBUTIONS REPRESENTING OUR TRADES. CHECKS ORDER OF CLEVE-LAND H. DODGE, TREASURER. SEND TO J. PREDERICK TALCOTT, CAPTAIN, TEAM NO. 1, 273 FOURTH

ARTHUR ISELIN, WILLIAM SKINNER, CARL SCHOEN, ALFRED A. WHITMAN, J. FREDERICK TALCOTT,

We Sell Dependable Merchandise at Prices Lower Than Any Other Store, but for Cash Only. Store opens 9:00A.M. and closes 5:30 P. M.

SER Key FCo Attractions Are Price



Some Have Flown

Only natural at such radical reductions, but there are still many opportunities in this last day of clearance to save on high quality.

Men's Winter Suits and Overcoats

All this season's desirable models in fabrics from America's best mills.

Sack Suits at \$19.50

Some special purchase suits in this lot would sell regularly up to \$24.75.

Sack Suits at \$26.50

Special purchase suits in this lot would sell regularly at \$42.50.

Winter Overcoats, *\$23.75*

Were \$32.50, \$37.50,

Ulsterettes, Town Coats, Slip-ons, Box Models and Waistline effects.

Clearance at Cost Men's Fur Lined Overcoats. \$55 to \$300.00

Fifth Floor, Broadway Some Jump Good

Shoes at \$3.69 and \$5.69

Were \$5.94 and \$7.89. Button and laced models in patent leather. Blucher models in gun metal leather. Laced models, with mahogany vamps and fawn cloth tops.

Matty Hatn Floor, Balcons. For Sunday's

Share Here's a delightful surprise for you if you've never tried

Shaving Cream

One-half inch of this silvery white preparation banishes effort and puts a gleeful smile into shaving. There's healing, too,

Effective in either hot or cold water. Mam's - Main Ploor, Rear.

in its thick, smooth lather.

Silk Socks For Sunday

Fine quality, rich lustre silk, medium weight ingrain. Extra spliced heels, soles and toes. Elastic ribbed tops. \$1.89 pr. Main Floor, Centre.



THE EISEMANN MAGNETO COMPANY

Brooklyn, New York

1,500 shares of common stock of The Eisemann Magneto Company.

Notice is hereby given that the undersigned, A. Mitchell Palmer, Allen Property Custodian, will offer for sale at public sale to the highest bidder on the premises of The Eisemann Magneto Company, No. 32 Thirty-third Street (Bush Terminal Building No. 8), Borough of Brooklyn, New York City, New York, at eleven o'clock A. M. on the 11th day of February, 1919,

1,500 shares of the common stock out of an authorized and issued capital stock of 2,000 shares, of the par value of \$100 per share, of The Eisemann Magneto Company, a corporation organized and existing under and by virtue of the laws of the State of New York.

> Copies of the Order of Sale, a full description of, and information concerning, the property to be sold, and the terms and conditions of inspection and sale, may be obtained by application to JOSEPH F. GUFFEY, DIRECTOR, BUREAU OF SALES, 110 West 42nd Street, New York, N. Y.

> > A. MITCHELL PALMER

Alten Property Custodian.

Stern Brothers

West Forty-second Street

(Between Fifth and Sixth Avenues)

West Forty-third Street

To-day and Saturday, the Great Sale of

MEN'S FINE CLOTHING

Our entire stock of Kirschbaum garments-REDUCED

\$30 to \$35 Suits and Overcoats Suits and Overcoats

\$42.50 to \$50

\$55 to \$65

NOT a single suit or overcoat in our stock is withheld in this general reduction sale-imported English Overcoats included. Our finest \$65 Greatcoats—all our \$60 worsted sack suits, full silk lined, are now grouped at \$45. No finer readyfor-service clothes than these are to be had at any price. And in the \$35 and \$25 group the reductions and the values are just as great in degree.

Full Dress and Tuxedo Suits are included in the \$35 group.

A most remarkable clothes-buying opportunity!